

Exhibit 3

Form 1120S

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

▶ Do not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.
▶ See separate instructions.

OMB No. 1545-0130

2009

For calendar year 2009 or tax year beginning , 2009, ending ,

A S election effective date 08/02/05	Use IRS label. Other- wise, print or type.	Name Diversified Global Sourcing Inc.	D Employer identification number [REDACTED]
B Business activity code number (see instrs) 423800		Number, street, and room or suite no. If a P.O. box, see instructions. P.O.Box 382212	E Date incorporated 08/02/05
C Check if Sch M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code Germantown TN 38183-2212	F Total assets (see instructions) \$

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If 'Yes,' attach Form 2553 if not previously filed**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change
(4) ☐ Amended return (5) ☐ S election termination or revocation**I** Enter the number of shareholders who were shareholders during any part of the tax year ▶ 1**Caution.** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

I N C O M E	1 a Gross receipts or sales	b Less returns and allowances	c Bal ▶	1 c
	2 Cost of goods sold (Schedule A, line 8)			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4
	5 Other income (loss) (attach statement)			5
	6 Total income (loss). Add lines 3 through 5			6
D E D U C T I O N S	7 Compensation of officers			7
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9
	10 Bad debts			10
	11 Rents			11
	12 Taxes and licenses			12
	13 Interest			13
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)			14
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16
	17 Pension, profit-sharing, etc, plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach statement) * STMT.			19 3,683.
	20 Total deductions. Add lines 7 through 19			20 3,683.
	21 Ordinary business income (loss). Subtract line 20 from line 6			21 -3,683.
T A X A N D P A Y M E N T S	22 a Excess net passive income or LIFO recapture tax (see instructions)	22 a		
	b Tax from Schedule D (Form 1120S)	22 b		
	c Add lines 22a and 22b (see instructions for additional taxes)			22 c
	23 a 2009 estimated tax payments and 2008 overpayment credited to 2009	23 a		
	b Tax deposited with Form 7004	23 b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23 c		
	d Add lines 23a through 23c			23 d
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached			24
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26
27 Enter amount from line 26 Credited to 2010 estimated tax ▶		Refunded ▶	27	

Sign
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return
with the preparer shown below
(see instructions)?☐ Yes ☐ NoPaid
Preparer's
Use OnlyPreparer's
signature

S. KRISHNAN

Date

08/24/10

Check if self-
employed ☒

Preparer's SSN or PTIN

P00399909

Firm's name
(or yours if
self-employed),
address, and
ZIP code

S. KRISHNAN CPA

3340 POPLAR AVE STE 130

MEMPHIS

TN 38111

EIN

Phone no.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

SPSA0112 12/16/09

Form 1120S (2009)

DGS_0003315

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory:

- (i) ☐ Cost as described in Regulations section 1.471-3
- (ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
- (iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐ Yes ☐ No

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐ Yes ☐ No

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** ☐ Yes ☐ No

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If 'Yes,' attach explanation ☐ Yes ☐ No

Schedule B Other Information (see instructions)

	Yes	No
1 Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2 See the instructions and enter the: a Business activity ▶ b Product or service ▶		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If 'Yes,' attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made? * S.T.M.T.	X	
4 Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		X
5 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
6 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years \$		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year \$		
8 Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If 'Yes,' the corporation is not required to complete Schedules L and M-1	X	

Schedule K Shareholders' Pro Rata Share Items

	Total amount
1 Ordinary business income (loss) (page 1, line 21)	1 -3,683.
2 Net rental real estate income (loss) (attach Form 8825)	2
3a Other gross rental income (loss) 3a	
b Expenses from other rental activities (attach statement) 3b	
c Other net rental income (loss). Subtract line 3b from line 3a	3c
4 Interest income	4
5 Dividends: a Ordinary dividends 5a	
b Qualified dividends 5b	
6 Royalties	6
7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a
b Collectibles (28%) gain (loss) 8b	
c Unrecaptured section 1250 gain (attach statement) 8c	
9 Net section 1231 gain (loss) (attach Form 4797)	9
10 Other income (loss) (see instructions) Type ▶	10

INCOME (LOSSES)

Shareholders' Pro Rata Share Items (continued)		Total amount
Deductions	11 Section 179 deduction (attach Form 4562)	11
	12a Contributions	12a
	b Investment interest expense	12b
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c (2)
	d Other deductions (see instructions) ... Type ▶	12d
Credits	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c
	d Other rental real estate credits (see instrs) Type ▶	13d
	e Other rental credits (see instrs) Type ▶	13e
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f
	g Other credits (see instructions) Type ▶	13g
Foreign Transactions	14a Name of country or U.S. possession ▶	
	b Gross income from all sources	14b
	c Gross income sourced at shareholder level	14c
	Foreign gross income sourced at corporate level	
	d Passive category	14d
	e General category	14e
	f Other (attach statement)	14f
	Deductions allocated and apportioned at shareholder level	
	g Interest expense	14g
	h Other	14h
	Deductions allocated and apportioned at corporate level to foreign source income	
	i Passive category	14i
	j General category	14j
	k Other (attach statement)	14k
	Other information	
l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	
m Reduction in taxes available for credit (attach statement)	14m	
n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a
	b Adjusted gain or loss	15b
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties — gross income	15d
	e Oil, gas, and geothermal properties — deductions	15e
	f Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c
	d Property distributions	16d
	e Repayment of loans from shareholders	16e
Other Information	17a Investment income	17a
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (attach statement)	
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and lines 14l	18

-3,683.

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Form 1120S (2009)

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach stmt)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach stmt)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach stmt)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings		-20,999.		-24,682.
25	Adjustments to shareholders' equity (att stmt)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		-20,999.		-24,682.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more — see instructions

1	Net income (loss) per books	-3,683.	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest . \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 14i (itemize):		6	Deductions included on Schedule K, lines 1 through 12, and 14i, not charged against book income this year (itemize):	
a	Depreciation		a	Depreciation \$	
b	Travel and entertainment . \$		7	Add lines 5 and 6	
4	Add lines 1 through 3	-3,683.	8	Income (loss) (Schedule K, ln 18). Ln 4 less ln 7 ...	-3,683.

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	-50,279.	
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	3,683.	
5	Other reductions		
6	Combine lines 1 through 5	-53,962.	
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6	-53,962.	

Schedule K-1
(Form 1120S)**2009**Department of the Treasury
Internal Revenue Service

For calendar year 2009, or tax

year beginning _____, 2009

ending _____, 2009

☐ Final K-1☐ Amended K-1

OMB No. 1545-0130

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See page 2 of form and separate instructions.**Part I** Information About the Corporation**A** Corporation's employer identification number

[REDACTED]

B Corporation's name, address, city, state, and ZIP codeDiversified Global Sourcing Inc.
P.O.Box 382212
Germantown, TN 38183-2212**C** IRS Center where corporation filed return

Cincinnati, OH 45999-0013

Part II Information About the Shareholder**D** Shareholder's identifying number

[REDACTED]

E Shareholder's name, address, city, state, and ZIP codeShiv Kumar Seetharaman
16, Carol Avenue
Curlingame, CA 92010**F** Shareholder's percentage of stock

ownership for tax year 100.00000 %

FOR
IRS
USE
ONLY**Part III** Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
	-3,683.		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
		17	Other information

*See attached statement for additional information.

BAA For Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2009

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

1	Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:	<i>Report on</i>	<i>Code</i>	<i>Report on</i>
	Passive loss	See the Shareholder's Instructions	M Credit for increasing research activities	See the Shareholder's Instructions
	Passive income	Schedule E, line 28, column (g)	N Credit for employer social security and Medicare taxes	Form 8846, line 5
	Nonpassive loss	Schedule E, line 28, column (h)	O Backup withholding	Form 1040, line 61
	Nonpassive income	Schedule E, line 28, column (j)	P Other credits	See the Shareholder's Instructions
2	Net rental real estate income (loss)	See the Shareholder's Instructions		
3	Other net rental income (loss)			
	Net income	Schedule E, line 28, column (g)		
	Net loss	See the Shareholder's Instructions		
4	Interest income	Form 1040, line 8a		
5a	Ordinary dividends	Form 1040, line 9a		
5b	Qualified dividends	Form 1040, line 9b		
6	Royalties	Schedule E, line 4		
7	Net short-term capital gain (loss)	Schedule D, line 5, column (f)		
8a	Net long-term capital gain (loss)	Schedule D, line 12, column (f)		
8b	Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)		
8c	Unrecaptured section 1250 gain	See the Shareholder's Instructions		
9	Net section 1231 gain (loss)	See the Shareholder's Instructions		
10	Other income (loss)			
	<i>Code</i>			
	A Other portfolio income (loss)	See the Shareholder's Instructions		
	B Involuntary conversions	See the Shareholder's Instructions		
	C Section 1256 contracts and straddles	Form 6781, line 1		
	D Mining exploration costs recapture	See Pub 535		
	E Other income (loss)	See the Shareholder's Instructions		
11	Section 179 deduction	See the Shareholder's Instructions		
12	Other deductions			
	A Cash contributions (50%)	See the Shareholder's Instructions		
	B Cash contributions (30%)			
	C Noncash contributions (50%)			
	D Noncash contributions (30%)			
	E Capital gain property to a 50% organization (30%)			
	F Capital gain property (20%)			
	G Contributions (100%)			
	H Investment interest expense	Form 4952, line 1		
	I Deductions — royalty income	Schedule E, line 18		
	J Section 59(e)(2) expenditures	See the Shareholder's Instructions		
	K Deductions — portfolio (2% floor)	Schedule A, line 23		
	L Deductions — portfolio (other)	Schedule A, line 28		
	M Preproductive period expenses	See the Shareholder's Instructions		
	N Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions		
	O Reforestation expense deduction	See the Shareholder's Instructions		
	P Domestic production activities information	See Form 8903 instructions		
	Q Qualified production activities income	Form 8903, line 7		
	R Employer's Form W-2 wages	Form 8903, line 15		
	S Other deductions	See the Shareholder's Instructions		
13	Credits			
	A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Shareholder's Instructions		
	B Low-income housing credit (other) from pre-2008 buildings	See the Shareholder's Instructions		
	C Low-income housing credit (section 42(j)(5)) from post-2007 buildings	Form 8586, line 11		
	D Low-income housing credit (other) from post-2007 buildings	Form 8586, line 11		
	E Qualified rehabilitation expenditures (rental real estate)	See the Shareholder's Instructions		
	F Other rental real estate credits			
	G Other rental credits			
	H Undistributed capital gains credit	Form 1040, line 70, box a		
	I Alcohol and cellulosic biofuel fuels credit	Form 6478, line 7		
	J Work opportunity credit	Form 5884, line 3		
	K Disabled access credit	See the Shareholder's Instructions		
	L Empowerment zone and renewal community employment credit	Form 8844, line 3		
14	Foreign transactions			
	A Name of country or U.S. possession	Form 1116, Part I		
	B Gross income from all sources			
	C Gross income sourced at shareholder level			
	<i>Foreign gross income sourced at corporate level</i>			
	D Passive category	Form 1116, Part I		
	E General category			
	F Other			
	<i>Deductions allocated and apportioned at shareholder level</i>			
	G Interest expense	Form 1116, Part I		
	H Other	Form 1116, Part I		
	<i>Deductions allocated and apportioned at corporate level to foreign source income</i>			
	I Passive category	Form 1116, Part I		
	J General category			
	K Other			
	<i>Other information</i>			
	L Total foreign taxes paid	Form 1116, Part II		
	M Total foreign taxes accrued	Form 1116, Part II		
	N Reduction in taxes available for credit	Form 1116, line 12		
	O Foreign trading gross receipts	Form 8873		
	P Extraterritorial income exclusion	Form 8873		
	Q Other foreign transactions	See the Shareholder's Instructions		
15	Alternative minimum tax (AMT) items			
	A Post-1986 depreciation adjustment	See the Shareholder's Instructions and the Instructions for Form 6251		
	B Adjusted gain or loss			
	C Depletion (other than oil & gas)			
	D Oil, gas, & geothermal — gross income			
	E Oil, gas, & geothermal — deductions			
	F Other AMT items			
16	Items affecting shareholder basis			
	A Tax-exempt interest income	Form 1040, line 8b		
	B Other tax-exempt income	See the Shareholder's Instructions		
	C Nondeductible expenses			
	D Property distributions			
	E Repayment of loans from shareholders			
17	Other information			
	A Investment income	Form 4952, line 4a		
	B Investment expenses	Form 4952, line 5		
	C Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions		
	D Basis of energy property	See the Shareholder's Instructions		
	E Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8		
	F Recapture of low-income housing credit (other)	Form 8611, line 8		
	G Recapture of investment credit	See Form 4255		
	H Recapture of other credits	See the Shareholder's Instructions		
	I Look-back interest — completed long-term contracts	See Form 8697		
	J Look-back interest — income forecast method	See Form 8866		
	K Dispositions of property with section 179 deductions	See the Shareholder's Instructions		
	L Recapture of section 179 deduction			
	M Section 453(l)(3) information			
	N Section 453A(c) information			
	O Section 1260(b) information			
	P Interest allocable to production expenditures			
	Q CCF nonqualified withdrawals			
	R Depletion information — oil and gas			
	S Amortization of reforestation costs			
	T Section 108(i) information			
	U Other information			

Schedule K-1
(Form 1120S)**2009**Department of the Treasury
Internal Revenue Service

For calendar year 2009, or tax

year beginning _____, 2009

ending _____, 2009

☐ Final K-1☐ Amended K-1

OMB No. 1545-0130

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See page 2 of form and separate instructions.**Part I Information About the Corporation****A** Corporation's employer identification number
[REDACTED]**B** Corporation's name, address, city, state, and ZIP code
Diversified Global Sourcing Inc.
P.O.Box 382212
Germantown, TN 38183-2212**C** IRS Center where corporation filed return
Cincinnati, OH 45999-0013**Part II Information About the Shareholder****D** Shareholder's identifying number
[REDACTED]**E** Shareholder's name, address, city, state, and ZIP code
Suresh Patel
3008 New London
Memphis, TN 38115**F** Shareholder's percentage of stock ownership for tax year 0.00000 %F
O
R

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L
Y**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	0.		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
		17	Other information

*See attached statement for additional information.

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

- 1 Ordinary business income (loss).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:

	<i>Report on</i>
Passive loss	See the Shareholder's Instructions
Passive income	Schedule E, line 28, column (g)
Nonpassive loss	Schedule E, line 28, column (h)
Nonpassive income	Schedule E, line 28, column (j)

2 Net rental real estate income (loss)

See the Shareholder's Instructions

3 Other net rental income (loss)

Net income	Schedule E, line 28, column (g)
Net loss	See the Shareholder's Instructions

4 Interest income

Form 1040, line 8a

5a Ordinary dividends

Form 1040, line 9a

5b Qualified dividends

Form 1040, line 9b

6 Royalties

Schedule E, line 4

7 Net short-term capital gain (loss)

Schedule D, line 5, column (f)

8a Net long-term capital gain (loss)

Schedule D, line 12, column (f)

8b Collectibles (28%) gain (loss)

28% Rate Gain Worksheet, line 4 (Schedule D instructions)

8c Unrecaptured section 1250 gain

See the Shareholder's Instructions

9 Net section 1231 gain (loss)

See the Shareholder's Instructions

10 Other income (loss)

Code

A Other portfolio income (loss)	See the Shareholder's Instructions
B Involuntary conversions	See the Shareholder's Instructions
C Section 1256 contracts and straddles	Form 6781, line 1
D Mining exploration costs recapture	See Pub 535
E Other income (loss)	See the Shareholder's Instructions

11 Section 179 deduction

See the Shareholder's Instructions

12 Other deductions

A Cash contributions (50%)	See the Shareholder's Instructions
B Cash contributions (30%)	
C Noncash contributions (50%)	
D Noncash contributions (30%)	
E Capital gain property to a 50% organization (30%)	See the Shareholder's Instructions
F Capital gain property (20%)	
G Contributions (100%)	
H Investment interest expense	
I Deductions — royalty income	Schedule E, line 18
J Section 59(e)(2) expenditures	See the Shareholder's Instructions
K Deductions — portfolio (2% floor)	Schedule A, line 23
L Deductions — portfolio (other)	Schedule A, line 28
M Preproductive period expenses	See the Shareholder's Instructions

N Commercial revitalization deduction from rental real estate activities

See Form 8582 instructions

O Reforestation expense deduction

See the Shareholder's Instructions

P Domestic production activities information

See Form 8903 instructions

Q Qualified production activities income

Form 8903, line 7

R Employer's Form W-2 wages

Form 8903, line 15

S Other deductions

See the Shareholder's Instructions

13 Credits

A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Shareholder's Instructions
B Low-income housing credit (other) from pre-2008 buildings	See the Shareholder's Instructions
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings	Form 8586, line 11
D Low-income housing credit (other) from post-2007 buildings	Form 8586, line 11
E Qualified rehabilitation expenditures (rental real estate)	See the Shareholder's Instructions
F Other rental real estate credits	
G Other rental credits	See the Shareholder's Instructions
H Undistributed capital gains credit	
I Alcohol and cellulosic biofuel fuels credit	Form 1040, line 70, box a
J Work opportunity credit	Form 6478, line 7
K Disabled access credit	Form 5884, line 3
L Empowerment zone and renewal community employment credit	See the Shareholder's Instructions
	Form 8844, line 3

Code

M Credit for increasing research activities	See the Shareholder's Instructions
N Credit for employer social security and Medicare taxes	Form 8846, line 5
O Backup withholding	Form 1040, line 61
P Other credits	See the Shareholder's Instructions

Report on

14 Foreign transactions

A Name of country or U.S. possession	Form 1116, Part I
B Gross income from all sources	
C Gross income sourced at shareholder level	Form 1116, Part I

Foreign gross income sourced at corporate level

D Passive category	Form 1116, Part I
E General category	
F Other	

Deductions allocated and apportioned at shareholder level

G Interest expense	Form 1116, Part I
H Other	Form 1116, Part I

Deductions allocated and apportioned at corporate level to foreign source income

I Passive category	Form 1116, Part I
J General category	
K Other	

Other information

L Total foreign taxes paid	Form 1116, Part II
M Total foreign taxes accrued	Form 1116, Part II
N Reduction in taxes available for credit	Form 1116, line 12
O Foreign trading gross receipts	Form 8873
P Extraterritorial income exclusion	Form 8873
Q Other foreign transactions	See the Shareholder's Instructions

15 Alternative minimum tax (AMT) items

A Post-1986 depreciation adjustment	See the Shareholder's Instructions and the Instructions for Form 6251
B Adjusted gain or loss	
C Depletion (other than oil & gas)	
D Oil, gas, & geothermal — gross income	
E Oil, gas, & geothermal — deductions	
F Other AMT items	

16 Items affecting shareholder basis

A Tax-exempt interest income	Form 1040, line 8b
B Other tax-exempt income	See the Shareholder's Instructions
C Nondeductible expenses	
D Property distributions	
E Repayment of loans from shareholders	

17 Other information

A Investment income	Form 4952, line 4a
B Investment expenses	Form 4952, line 5
C Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
D Basis of energy property	See the Shareholder's Instructions
E Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
F Recapture of low-income housing credit (other)	Form 8611, line 8
G Recapture of investment credit	See Form 4255
H Recapture of other credits	See the Shareholder's Instructions
I Look-back interest — completed long-term contracts	See Form 8697
J Look-back interest — income forecast method	See Form 8866
K Dispositions of property with section 179 deductions	See the Shareholder's Instructions
L Recapture of section 179 deduction	
M Section 453(l)(3) information	
N Section 453A(c) information	
O Section 1260(b) information	
P Interest allocable to production expenditures	
Q CCF nonqualified withdrawals	
R Depletion information — oil and gas	
S Amortization of reforestation costs	See the Shareholder's Instructions
T Section 108(i) information	
U Other information	

Form 1120S, Page 1, Line 19

Other Deductions

Office expenses	895.
Travel	2,270.
Telephone, Internet and Cell Phone	268.
Professional fees	250.
Total	<u>3,683.</u>

Form 1120S, Page 2, Schedule B, Question 3

Ownership of Domestic Corporation

Name..... Shiv Kumar Seetharaman
Address 16 E Carool ave.
Address line 2.. _____
City Curlingame State CURL ZIP Code _____
Employer identification number (EIN) _____
Percentage owned..... _____
If 100% owned, was a QSub election made? Yes ☐ No ☐

August 24, 2010

Shiv Kumar Seetharaman
16,Carol Avenue
Curlingame , CA 92010

Dear Shiv Kumar Seetharaman,

Enclosed is your 2009 Schedule K-1 (Form 1120S), Shareholder's Share of Income, Credits, Deductions, etc., which has been filed with the 2009 Form 1120S U.S. Income Tax Return for an S Corporation for Diversified Global Sourcing Inc..

The amounts reported to you on lines 1-17 of the Schedule K-1 (Form 1120S), Shareholder's Share of Income, Credits, Deductions, etc., represent your share of income, credits, deductions, and other information to be reported on the appropriate lines of your tax return. The IRS uses codes on some lines of the Schedule K-1 to identify the item and provide reporting information. These codes are identified on page 2 of the K-1.

Should you have any questions regarding this information, please do not hesitate to call.

Sincerely,

Diversified Global Sourcing Inc.
P.O.Box 382212
Germantown, TN 38183-2212

August 24, 2010

Suresh Patel
3008 New London
Memphis, TN 38115

Dear Suresh Patel,

Enclosed is your 2009 Schedule K-1 (Form 1120S), Shareholder's Share of Income, Credits, Deductions, etc., which has been filed with the 2009 Form 1120S U.S. Income Tax Return for an S Corporation for Diversified Global Sourcing Inc..

The amounts reported to you on lines 1-17 of the Schedule K-1 (Form 1120S), Shareholder's Share of Income, Credits, Deductions, etc., represent your share of income, credits, deductions, and other information to be reported on the appropriate lines of your tax return. The IRS uses codes on some lines of the Schedule K-1 to identify the item and provide reporting information. These codes are identified on page 2 of the K-1.

Should you have any questions regarding this information, please do not hesitate to call.

Sincerely,

Diversified Global Sourcing Inc.
P.O.Box 382212
Germantown, TN 38183-2212



TENNESSEE DEPARTMENT OF REVENUE
FRANCHISE, EXCISE TAX RETURN

FAE
170
1030

Taxable Year Beginning: 01/01/09 Ending: 12/31/09		Account No.	Please do not staple schedules to return	
Due Date 04/15/10		EIN or SSN [REDACTED]		
CHECK APPROPRIATE BLOCK(S):		AMENDED RETURN , please check the box at right.		
a <input type="checkbox"/> Tennessee Domestic Corporation		FINAL RETURN for termination or withdrawal, please check box at right. Include copy of federal return.		
b <input type="checkbox"/> Foreign Corporation		Application of Public Law 86-272 to Excise Tax, please check box at right.		
c <input checked="" type="checkbox"/> S Corporation		Payment for this return was sent via EFT, please check the box at right.		
d <input type="checkbox"/> Insurance Company		Taxpayer has made an election to calculate net worth per the provisions of T.C.A. 67-4-2103 (g)-(i), please check the box at right.		
e <input type="checkbox"/> LLC		Enter the principal business activity code (NAICS) listed in federal IRC instructions that best describes the principal business activity in Tennessee.		
f <input type="checkbox"/> PLLC		423800		
g <input type="checkbox"/> Single Member LLC/individual		Date Tennessee Operations Began		
h <input type="checkbox"/> Single Member LLC/corporation		If you use a paid preparer and do not want forms mailed to you next year, check box at right.		
i <input type="checkbox"/> Single Member LLC/general partnership				
j <input type="checkbox"/> Single Member LLC/Division of parent (see instructions)				
k <input type="checkbox"/> LP				
l <input type="checkbox"/> LLP				
m <input type="checkbox"/> RLLP				
n <input type="checkbox"/> PRLLP				
o <input type="checkbox"/> Business Trust				
p <input type="checkbox"/> Not-For-Profit				
q <input type="checkbox"/> Other				
Taxpayer Name and Mailing Address				
Name <u>Diversified Global Sourcing Inc.</u>				
Box (street) <u>P.O.Box 382212</u>				
City <u>Germantown</u>				
State <u>TN</u> ZIP Code <u>38183-2212</u>				

SCHEDULE A – COMPUTATION OF FRANCHISE TAX				
1	Total net worth from Schedule F1, Line 5 or Schedule F2, Line 3	1		
2	Total real and tangible personal property from Schedule G, Line 15	2		
3	Franchise tax (25 ¢ per \$100.00 or major fraction thereof on the greater of Lines 1 or 2; minimum \$100.00)	3	100.	
SCHEDULE B – COMPUTATION OF EXCISE TAX				
4	Income subject to excise tax from Schedule J, Line 32	4	-52,140.	
5	Excise tax (6.5 % of Line 4)	5	0.	
6	Add: Recapture of tax credit from Schedule T, Part 2	6		
7	Net excise tax due (Line 5 plus Line 6)	7	0.	
SCHEDULE C – COMPUTATION OF TOTAL TAX DUE OR OVERPAYMENT				
8	Total Franchise and Excise taxes – Add Lines 3 and 7	8	100.	
9	Deduct: Total credit from Schedule D, Line 7 (cannot exceed Line 8)	9		
10	Subtotal: Line 8 less Line 9 (if Line 9 exceeds Line 8, enter 0 here)	10	100.	
11	Deduct: Total payments from Schedule E, Line 7	11		
12	Penalty (5% for each 30-day period of delinquency not to exceed 25%; minimum penalty is \$15)	12		
13	Interest (7.2500 % per annum on taxes unpaid by the due date)	13		
14	Penalty on estimated franchise, excise tax payments	14		
15	Interest on estimated franchise, excise tax payments	15		
16	Total amount due (overpayment) – Add lines 10, 12, 13, 14, and 15, less Line 11	16	100.	
If overpayment reported on Line 16, complete A and/or B: A <input type="checkbox"/> Credit to next year's tax .. \$ _____ B <input type="checkbox"/> Refund ... \$ _____				
POWER OF ATTORNEY — Check YES if this taxpayer's signature certifies that this tax preparer has the authority to execute this form on behalf of the taxpayer and is authorized to receive and inspect confidential tax information and to perform any and all acts relating to respective tax matters. <input type="checkbox"/> YES		Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.		
Taxpayer's Signature		Date	Title	
Tax Preparer's Signature		Date	Telephone	
3340 POPLAR AVE STE 130		MEMPHIS	TN	38111
Preparer's Address		City	State	ZIP Code
RV-R0011001		Remit amount on Line 16, payable to: TENNESSEE DEPARTMENT OF REVENUE Andrew Jackson State Office Building 500 Deaderick Street, Nashville, TN 37242		
FOR OFFICE USE ONLY				

TNCZ0812 11/17/09

17031500000000020090101200912310120000000000000120315386800000000000

DGS_0003326

Diversified Global Sourcing Inc.

Schedule D – SCHEDULE OF CREDITS

1	Gross Premiums tax credit (cannot exceed Schedule C, Line 8)	1	
2	Tennessee Income Tax (cannot exceed Schedule B, Line 5)	2	
3	Green Energy Tax Credit/Carbon Charge Credit/Headquarters Relocation Expense Credit (attach schedule)	3	
4	Industrial Machinery Credit from Schedule T, Line 11	4	
5	Jobs Tax Credit from Schedule X, Line 16	5	
6	Jobs Tax Credit computed in accordance with T.C.A. Section 67-4-2109 (c)(2)(H) , (I) or (K) from Schedule X, Line 21	6	
7	Total Credit – Add lines 1 through 6 (Enter here and on Schedule C, Line 9)	7	

Schedule E – SCHEDULE OF PAYMENTS

1	Overpayment from previous year if available	1	
2	First quarterly estimated payment	2	
3	Second quarterly estimated payment	3	
4	Third quarterly estimated payment	4	
5	Fourth quarterly estimated payment	5	
6	Extension payment	6	
7	Total payments – Add lines 1 through 6 (Enter here and on Schedule C, Line 11)	7	

COMPUTATION OF FRANCHISE TAX**Schedule F1 – NON-CONSOLIDATED NET WORTH**

1	Net Worth (total assets less total liabilities)	1	
2	Indebtedness to or guaranteed by parent or affiliated corporation	2	
3	Total lines 1 and 2	3	
4	Ratio (Schedules N, O, P, or R if applicable or 100%)	4	%
5	Total – Line 3 multiplied by Line 4 (Enter here and on Schedule A, Line 1)	5	

Schedule F2 – CONSOLIDATED NET WORTH

1	Consolidated Net Worth (total assets less total liabilities)	1	
2	Ratio (Schedule 170NC or 170SF)	2	%
3	Total – Line 1 multiplied by Line 2 (Enter here and on Schedule A, Line 1)	3	

NOTE: Schedule F2 is to be completed only if the consolidated net worth election has been made.**Schedule G – DETERMINATION OF REAL AND TANGIBLE PROPERTY**

BOOK VALUE OF PROPERTY OWNED – Cost less accumulated depreciation			In Tennessee
1	Land	1	
2	Buildings, leaseholds, and improvements	2	
3	Machinery, equipment, furniture, and fixtures	3	
4	Automobiles and trucks	4	
5	Prepaid supplies and other tangible personal property (Attach schedule)	5	
6	Share of partnership real and tangible property provided that the partnership does not file a return (Attach schedule)	6	
7	Inventories and work in progress	7	
7a	Deduct exempt inventory in excess of \$30 million (Section 67-4-2108(a)(6)(B))	7a	
8	Deduct value of certified pollution control equipment (Include copy of certificate (Section 67-5-604))	8	
9	Deduct exempt required capital investments (T.C.A. Section 67-4-2108(a)(6)(G))	9	
10	SUBTOTALS – Add lines 1 through 7, less Line 7a through Line 9	10	
Rental Value of Property Used but not Owned			(C)
Net Annual Rental Paid for:			
11	Real property	x8	11
12	Machinery and equipment used in manufacturing and processing	x3	12
13	Furniture, office machinery, and equipment	x2	13
14	Delivery or mobile equipment	x1	14
15	TENNESSEE TOTAL – Add lines 10 - 14 (Enter total here and on Schedule A, Line 2)	15	

TAXABLE YEAR 12/31/09	TAXPAYER NAME Diversified Global Sourcing Inc.	ACCOUNT NO./FEIN/SSN [REDACTED]
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COMPUTATION OF EXCISE TAX**Schedule J-1 – COMPUTATION OF NET EARNINGS FOR ENTITIES TREATED AS PARTNERSHIPS**

1	Ordinary Income or Loss from Federal Form 1065, Line 22, plus any intangible expense to an affiliated business entity deducted for federal tax purposes	1	
Additions:			
2	Additional income items specifically allocated to partners, including guaranteed payments to partners (Federal 1065 – Schedule K)	2	
3	Any net loss or expense received from a 'pass-through' entity subject to and paying the excise tax, or any net loss or expense distributed to a publicly traded REIT (include schedule of entities and FEINs)	3	
4	Total – Add lines 1, 2, and 3	4	
Deductions:			
5	Additional expense items specifically allocated to partners (Federal 1065 – Schedule K)	5	
6	Amount subject to self-employment taxes distributable or paid to each partner or member net of medical insurance payments previously deducted to determine Ordinary Income (Loss) on Form 1065 (If negative, enter zero) (Include on Schedule K, Line 3)	6	
7	Amount of contribution, not previously deducted, to qualified pension or benefit plans of any partner or member, including all IRC 401 plans (Include on Schedule K, Line 3)	7	
8	Any net gain or income received from a 'pass-through' entity subject to and paying the excise tax, or any net gain or income distributed to a publicly traded REIT (include schedule of entities and FEINs)	8	
9	Total deductions – Add lines 5 through 8	9	
10	Total – Line 4 less Line 9 (Enter here and on Schedule J, Line 1)	10	

Schedule J-2 – COMPUTATION OF NET EARNINGS FOR A SINGLE MEMBER LLC FILING AS AN INDIVIDUAL

Additions:			
1	Business Income from Form 1040, Schedule C plus any intangible expense to an affiliated business entity	1	
2	Business Income from Form 1040, Schedule D plus any intangible expense to an affiliated business entity	2	
3	Business Income from Form 1040, Schedule E plus any intangible expense to an affiliated business entity	3	
4	Business Income from Form 1040, Schedule F plus any intangible expense to an affiliated business entity	4	
5	Business Income from Form 4797	5	
6	Other: Form _____, Schedule _____	6	
7	Any net loss or expense received from a 'pass-through' entity subject to and paying the excise tax (include schedule of entities and FEINs)	7	
8	Total – Add lines 1 through 7	8	
Deductions:			
9	Amount subject to self-employment taxes distributable or paid to the single member (If negative, enter zero) (Include on Schedule K, Line 3)	9	
10	Any net gain or income received from a 'pass-through' entity subject to and paying the excise tax (include schedule of entities and FEINs)	10	
11	Total deductions – Add lines 9 and 10	11	
12	Total – Line 8 less Line 11 (Enter here and on Schedule J, Line 1)	12	

Schedule J-3 – COMPUTATION OF NET EARNINGS FOR ENTITIES TREATED AS SUBCHAPTER S CORPORATIONS

1	Ordinary Income or Loss from Federal Form 1120S, Line 21 plus any intangible expense to an affiliated business entity deducted for federal tax purposes	1	-3,683.
Additions:			
2	Income items to extent includable in federal income were it not for 'S' status election (Fed 1120S – Schedule K)	2	
3	Any net loss or expense received from a 'pass-through' entity subject to and paying the excise tax, or any net loss or expense distributed to a publicly traded REIT (include schedule of entities and FEINs)	3	
4	Total – Add lines 1, 2 and 3	4	-3,683.
Deductions:			
5	Expense items to extent includable in federal expenses were it not for 'S' status election (Fed 1120S – Schedule K)	5	
6	Any net gain or income received from a 'pass-through' entity subject to and paying the excise tax, or any net gain or income distributed to a publicly traded REIT (include schedule of entities and FEINs)	6	
7	Total deductions – Add lines 5 and 6	7	
8	Total – Line 4 less Line 7 (Enter here and on Schedule J, Line 1)	8	-3,683.

Schedule J-4 – COMPUTATION OF NET EARNINGS FOR ENTITIES TREATED AS CORPORATIONS AND 'OTHER' ENTITIES

Enter the amount of income (loss) from the applicable federal return to Schedule J, Line 1			
1	Federal Form 1120 – Line 28 (Taxable income or loss before net operating loss deduction and special deductions) plus any intangible expense to an affiliated business entity deducted for federal tax purposes	1	
2	Federal Form 990-T, Line 30 (unrelated business taxable income)	2	
3	Other: Form _____, Schedule _____	3	
Additions:			
4	Any net loss or expense received from a 'pass-through' entity subject to and paying the excise tax, or any net loss or expense distributed to a publicly traded REIT (include schedule of entities and FEINs)	4	
Deductions:			
5	Any net gain or income received from a 'pass-through' entity subject to and paying the excise tax, or any net gain or income distributed to a publicly traded REIT (include schedule of entities and FEINs)	5	
6	Total – Lines 1 through 4 less Line 5 (Enter here and on Schedule J, Line 1)	6	

Schedule J – COMPUTATION OF NET EARNINGS SUBJECT TO EXCISE TAX

1	Federal income or loss (Enter amount from Schedule J-1, J-2, J-3, or J-4)	1	-3,683.
ADDITIONS:			
2	Any depreciation under the provisions of IRC Section 168 not permitted for excise tax purposes due to Tennessee permanently decoupling from federal bonus depreciation and any expense/depreciation deducted as a result of 'safe harbor' lease elections. (attach schedule)	2	
3	Any deduction for domestic production activities under the provisions of IRC Section 199	3	
4	Any gain on the sale of an asset sold within twelve months after the date of distribution to a nontaxable entity	4	
5	Tennessee excise tax expense (to the extent reported for federal purposes)	5	
6	Gross premiums tax deducted in determining federal income and used as an excise tax credit	6	
7	Interest income on obligations of states and their political subdivisions, less allowable amortization	7	
8	Depletion not based on actual recovery of cost	8	
9	Contribution carryover from prior period(s)	9	
10	Capital gains offset by capital loss carryover or carryback	10	
11	Excess fair market value over book value of property donated	11	
12	Excess rent paid, accrued, or incurred for property owned by an affiliate. T.C.A. Section 67-4-2006(b)(1)(N) ..	12	
13	Total additions — Add lines 2 through 12	13	
DEDUCTIONS:			
14	Any depreciation under the provisions of IRC Section 168 permitted for excise tax purposes due to Tennessee permanently decoupling from federal bonus depreciation	14	
15	Any excess gain (or loss) from the basis adjustment resulting from Tennessee permanently decoupling from federal bonus depreciation	15	
16	Any loss on the sale of an asset sold within twelve months after the date of distribution to a nontaxable entity	16	
17	Dividends received from corporations, at least 80% owned (attach schedule)	17	
18	Contributions in excess of amount allowed by federal government	18	
19	Donations to Qualified Public School Support Groups and nonprofit organizations	19	
20	Portion of current year's capital loss not included in federal taxable income	20	
21	Any expense other than income taxes, not deducted in determining federal taxable income for which a credit against the federal income tax is allowable	21	
22	Any income included for federal tax purposes and any depreciation or other expense that could have been deducted for 'safe harbor' lease elections (attach schedule)	22	
23	Nonbusiness earnings — Schedule M, Line 8	23	
24	Intangible expense to an affiliated business entity (Intangible expense disclosure form MUST be completed to avoid the adjustment provided in TCA Section 67-4-2006(d)(3))	24	
25	Intangible income from an affiliated business entity if the corresponding intangible expense has not been disclosed or has been disallowed	25	
26	TOTAL deductions — Add lines 14 through 25	26	
COMPUTATION OF TAXABLE INCOME:			
27	Total Business Income (Loss) — Add lines 1 and 13, less Line 26 (if loss, complete Schedule K)	27	-3,683.
28	Apportionment Ratio (Schedules N, O, P, or R if applicable or 100%)	28	100.0000 %
29	Apportioned business income (Loss) (Line 27 multiplied by Line 28)	29	-3,683.
30	Add: Nonbusiness earnings directly allocated to Tennessee (From Schedule M, Line 9)	30	
31	Deduct: Loss carryover from prior years (From Schedule U)	31	48,457.
32	Subject to excise tax (6.5 %) (Line 29 plus Line 30, less Line 31) (enter here and on Schedule B, Line 4) ..	32	-52,140.

Schedule K – DETERMINATION OF LOSS CARRYOVER AVAILABLE — See Rule 1320-6-1-.21 of Departmental Rules and Regulations

1	Net loss from Schedule J, Line 27	1	-3,683.
ADD:			
2	Amounts reported on Schedule J, lines 17 and 23	2	
3	Amounts reported on Schedule J-1, lines 6 and 7, and Schedule J-2, Line 9	3	
4	Reduced loss — Add lines 1 through 3 (if net amount is positive, enter '0')	4	-3,683.
5	Excise Tax Ratio (Schedules N, O, P, or R if applicable or 100%)	5	100.0000 %
6	Current year loss carryover available (Line 4 multiplied by Line 5)	6	-3,683.

Schedule L – FEDERAL INCOME REVISIONS

Year	1 Original Net Income on Federal Return	2 Net Income Corrected	3 Increase (Decrease) in Net Income	4 Increase (Decrease) Affecting Excise Tax